

YEAR 2001 California Exempt Organization Business Income Tax Return

FORM 109

For calendar year 2001 or fiscal year beginning month day year 2001, and ending month day year

California corporation or organization number FEIN

Corporation/organization name

Address

PMB no.

City

State

ZIP Code

A Is this an education IRA within the meaning of R&TC Section 23712? Yes No

B Is the organization currently under audit? Yes No

C Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized

If a box is checked, enter effective date

D Nature of trade or business

E Accounting method used

F Is this organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? Yes No

G Is this organization claiming any enterprise zone, Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? Yes No

H Unrelated Business Activity (UBA) Code

Organizations Taxable as Corporations

Attach Check or Money Order	1	Unrelated business taxable income from Side 2, Part II, line 30	1
	2	Multiply line 1 by the average apportionment percentage % from the Schedule R, Apportionment Formula Worksheet, line 6. See instructions	2
	3	Enterprise zone, LAMBRA, LARZ, TTA, or Pierce's disease losses	3
	4	Net operating loss deduction from form FTB 3805Q. See General Information M	4
	5	Add line 3 and line 4	5
	6	Net unrelated business taxable income. Subtract line 5 from the lesser of line 1 or line 2	6
	7	Tax. % x line 6. See General Information J	7
	8	Tax credits from Schedule B, line 7, or Schedule P (100). See Schedule B instructions	8
	9	Balance. Subtract line 8 from line 7. If line 8 is greater than line 7, enter -0-	9

Organizations Taxable as Trusts

Tax Computation	10	Unrelated business taxable income from Side 2, Part II, line 30	10
	11	Enterprise zone, LAMBRA, LARZ, TTA, or Pierce's disease losses	11
	12	Net operating loss deduction from form FTB 3805V. See General Information M	12
	13	Add line 11 and line 12	13
	14	Net unrelated business taxable income. Subtract line 13 from line 10	14
	15	Tax on amount on line 14. See General Information J	15
	16	Tax credits from Schedule B, line 7, or Schedule P (541). See Schedule B instructions	16
17	Balance. Subtract line 16 from line 15. If line 16 is greater than line 15, enter -0-	17	

Total Tax	18	Tax from line 9 or line 17	18
	19	Alternative minimum tax. See General Information N	19
	20	Total tax. Add line 18 and line 19	20

Payments	21	Overpayment from a prior year allowed as a credit	21
	22	2001 estimated tax payments	22
	23	Amount paid with automatic extension (FTB 3539)	23
	24	Total payments and credits. Add line 21 through line 23	24

Refund (Direct Deposit of Refund) or Amount Due	25	Tax due. Subtract line 24 from line 20. Pay entire amount with return. See instructions	25
	26	Overpayment. Subtract line 20 from line 24. See instructions	26
	27	Enter amount of line 26 to be applied to 2002 estimate tax	27
	28	Refund. Enter amount of line 26 to be refunded. Subtract line 27 from line 26	28
	a Fill in the account information to have the refund directly deposited. Routing number		28a
	b Type: Checking Savings c Account Number		28c
	29	Penalties and interest. See General Information L	29
30	Check if estimate penalty computed using Exception B or C and attach form FTB 5806.		
31	Total amount due. Add line 25 and line 29. Pay with return	31	

Person to contact for additional information:

Telephone ()

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of officer	Date
Paid Preparer's Use Only	Preparer's signature	Date
	Firm's name (or yours, if self-employed) and address	Check if self-employed Preparer's SSN/PTIN FEIN
		Daytime telephone ()

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	a Gross receipts or gross sales	b Less returns and allowances	Balance	1c		
2	Cost of goods sold and/or operations from Schedule A, line 7			2		
3	Gross profit. Subtract line 2 from line 1c			3		
4	a Capital gain net income. See Specific Line Instructions – Trusts attach Schedule D (541)			4a		
	b Net gain (loss) from Part II, Schedule D-1			4b		
	c Capital loss deduction for trusts			4c		
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule			5		
6	Rental income from Schedule C			6		
7	Unrelated debt-financed income from Schedule D			7		
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization from Schedule E			8		
9	Annuities, interest, rents, and royalties of controlled organizations from Schedule F			9		
10	Exploited exempt activity income from Schedule G			10		
11	Advertising income from Schedule H, Part III, Column A			11		
12	Other income. Attach schedule			12		
13	Total unrelated trade or business income. Add line 3 through line 12			13		

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I			14		
15	Salaries and wages			15		
16	Repairs			16		
17	Bad debts			17		
18	Interest. Attach schedule			18		
19	Taxes. Attach schedule			19		
20	Contributions. See instructions and attach schedule			20		
21	a Depreciation (Corporations and Associations – Schedule J) (Trusts – form FTB 3885F)	21a				
	b Less: depreciation claimed on Schedule A	21b				
22	Depletion. Attach schedule			22		
23	a Contributions to deferred compensation plans	23a				
	b Employee benefit programs. See instructions	23b				
24	Other deductions. Attach schedule			24		
25	Total deductions. Add line 14 through line 24			25		
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13			26		
27	Excess advertising costs from Schedule H, Part III, Column B			27		
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26			28		
29	Specific deduction. See instructions			29		
30	Unrelated business taxable income. Subtract line 29 from line 28. If less than zero, enter -0-			30		

Schedule A Cost of Goods Sold and/or Operations Method of inventory valuation (specify)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	a Additional IRC Section 263A costs. Attach schedule	4a		
	b Other costs. Attach schedule	4b		
5	Total. Add line 1 through line 4b	5		
6	Inventory at end of year	6		
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2	7		

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☐ No

Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

1	Enter credit name	code no.	1		
2	Enter credit name	code no.	2		
3	Enter credit name	code no.	3		
4	Enter credit name	code no.	4		
5	Enter credit name	code no.	5		
6	Enter credit name	code no.	6		
7	Total. Add line 1 through line 6. Enter here and on Side 1, line 8, for corporations and associations, or line 16 for trusts			7	

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property**Note:** For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1 Description of property		2 Rent received or accrued	3 Percentage of rent attributable to personal property	
			%	
			%	
			%	
4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5 Complete if any item in column 3 is more than 10%, but not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 less column 4(a))	(a) Gross income reportable (column 2 x column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Net income includible (column 5(a) less column 5(b))

Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage (column 4 ÷ column 5)	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (total of columns 3(a) and 3(b) x column 6)	9 Net income (or loss) includible (column 7 less column 8)
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 7**Schedule E Investment Income of an R&TC Section 23701g, 23701i, or 23701n Organization**

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income (column 2 less column 3)	5 Set-asides (attach schedule)	6 Balance of investment income (column 4 less column 5)

Total. Enter here and on Side 2, Part I, line 8

Enter gross income from members (dues, fees, charges, or similar amounts)

Schedule F Income (Annuities, Interest, Rents, and Royalties) From Controlled Organizations

1 Name and address of controlled organizations			2 Gross income from controlled organizations	3 Deductions directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
					(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Section 23701, or the amount in column (a), whichever is greater	(c) Percentage (column (a) ÷ column (b))
							%
							%
							%
5 Nonexempt controlled organizations					6 Gross income reportable (column 2 x column 4(c) or column 5(c))	7 Allowable deductions (column 3 x column 4(c) or column 5(c))	8 Net income includible (column 6 less column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage (col. (a) ÷ (b))					
		%					
		%					
		%					

Total. Enter here and on Side 2, Part I, line 9**Schedule G Exploited Exempt Activity Income, other than Advertising Income**

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business (column 2 less column 3)	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense (column 6 less column 5 but not more than column 4)	8 Net income includible (column 4 less column 7 but not less than zero)

Total. Enter here and on Side 2, Part I, line 10

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
Totals						

Part II Income from Periodicals Reported on a Separate Basis

Part III Column A – Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, cols. 4 and 7
Enter total here and on Side 2, Part I, line 11	

Part III Column B – Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Side 2, Part II, line 27	

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 Social Security Number	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						

Schedule K **Add-On taxes or Recapture of Tax.** See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	•	1		
2	Interest on tax attributable to installment: a Sales or certain timeshares or residential lots	•	2a		
	b Method for non-dealer installment obligations	•	2b		
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	•	3		
4	Credit recapture. Credit name	•	4		
5	Total. Combine the amounts on line 1 through line 4. See instructions	•	5		

Schedule R **Apportionment Formula Worksheet**

Use only for unrelated trade or business amounts

	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 Property factor: See instructions			
2 Payroll factor: Wages and other compensation of employees			
3 Sales factor: Gross sales and/or receipts less returns and allowances			
4 Multiply the factor on line 3, column (c) by 2			
5 Total percentage: Add the percentages in column (c) line 1, line 2, and line 4			
6 Average apportionment percentage: Divide the factor on line 5 by 4 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			